

CITY OF ROCHESTER, MINNESOTA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES,
AND EXPENDABLE TRUST FUNDS**

For the Year Ended December 31, 2000

With Comparative Totals For the Year Ended December 31, 1999

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
Revenues:				
Taxes	\$9,347,477	\$5,954,832	\$2,671,364	\$14,284,491
Special assessments				2,043,747
Utility connection and availability				2,029,107
Licenses and permits	2,805,189			
Fines and forfeits	444,225			
Intergovernmental revenues	12,549,015	2,426,171		13,933,793
Charges for services	1,585,534	6,364,923		
In lieu of taxes	7,247,020			
Interest earnings	748,833	306,327	\$36,827	4,012,866
Net increase (decrease) in the fair value of investments	312,048	119,000	5,800	1,028,000
Miscellaneous revenues	4,350,359	157,636		4,916,169
Total Revenues	<u>39,389,700</u>	<u>15,328,889</u>	<u>2,713,991</u>	<u>42,248,173</u>
Other Financing Sources:				
Bond proceeds			351,529	27,273,471
Loan proceeds				
Operating transfers in	508,268	273,806	73,087	10,036,051
Total Other Financing Sources	<u>508,268</u>	<u>273,806</u>	<u>424,616</u>	<u>37,309,522</u>
Total Revenues and Other Financing Sources	<u>39,897,968</u>	<u>15,602,695</u>	<u>3,138,607</u>	<u>79,557,695</u>
Expenditures:				
Current:				
General government	4,291,500			
Public safety	20,417,100	62,701		
Public works/airport	9,595,602	1,869,128		
Culture	566,243	3,946,256		
Park and recreation		8,270,906		
Economic development/tourism	823,529			
Community reinvestment and unallocated	327,287			
Capital outlay				45,753,554
Debt service:				
Principal retirement			2,222,650	
Interest and other charges			1,168,545	
Total Expenditures	<u>36,021,261</u>	<u>14,148,991</u>	<u>3,391,195</u>	<u>45,753,554</u>
Other Financing Uses:				
Operating transfers out	1,915,860	1,798,807		3,652,158
Total Expenditures and Other Financing Uses	<u>37,937,121</u>	<u>15,947,798</u>	<u>3,391,195</u>	<u>49,405,712</u>
Excess (Deficit) Financing Sources Over Uses	1,960,847	(345,103)	(252,588)	30,151,983
Fund Balances - January 1	15,025,621	6,548,574	256,293	52,084,480
Residual Equity Transfers In				141,386
Residual Equity Transfers Out	<u>(141,386)</u>			
Fund Balances - December 31	<u>\$16,845,082</u>	<u>\$6,203,471</u>	<u>\$3,705</u>	<u>\$82,377,849</u>

See Notes to the Financial Statements

FIDUCIARY FUND TYPES	TOTALS	
	(Memorandum Only)	
	2000	1999
Expendable		
Trust		
Fund		
	\$32,258,164	\$28,937,110
	2,043,747	1,888,653
	2,029,107	263,695
	2,805,189	2,588,584
	444,225	423,285
	28,908,979	24,024,813
	7,950,457	7,485,728
	7,247,020	6,633,974
\$14,542	5,119,395	3,880,090
5,800	1,470,648	(1,572,945)
13,065	9,437,229	2,706,392
33,407	99,714,160	77,259,379
	27,625,000	321,300
		184,729
	10,891,212	5,700,543
	38,516,212	6,206,572
33,407	138,230,372	83,465,951
	4,291,500	4,013,736
	20,479,801	19,469,713
	11,464,730	10,065,589
	4,512,499	4,309,674
13,173	8,284,079	7,698,340
	823,529	786,822
	327,287	217,714
	45,753,554	29,341,230
	2,222,650	2,399,887
	1,168,545	640,866
13,173	99,328,174	78,943,571
50,992	7,417,817	4,692,640
64,165	106,745,991	83,636,211
(30,758)	31,484,381	(170,260)
281,320	74,196,288	74,995,850
	141,386	103,370
	(141,386)	(732,672)
\$250,562	\$105,680,669	\$74,196,288